

Table 1—Major State Tax Collections (Net)
Fiscal Years 1998–2000

Tax Source	2000¹	% of Total	1999	% of Total	1998	% of Total	% Change '99–2000
Collected by the Division:							
Alcoholic Beverage (General Fund)	\$ 78,161,088	0.4%	\$ 75,975,263	0.5%	\$ 74,851,212	0.5%	2.9%
Cigarette (including dedicated fund)	387,072,648	2.2	403,792,715	2.5	326,936,016	2.2	– 4.1
Corporation:							
Corporation Business ²	1,452,135,808	8.1	1,402,906,622	8.6	1,231,629,172	8.2	3.5
CBT Banks & Financials	33,483,692	0.2	61,716,112	0.4	56,234,674	0.4	– 45.7
Environmental Taxes:							
Landfill Closure and Contingency	1,955,914	0.0	1,575,815	0.0	1,422,263	0.0	24.1
Litter Control	14,768,918	0.1	12,875,607	0.1	14,218,760	0.1	14.7
Public Community Water Systems	4,098,135	0.0	3,142,618	0.0	2,938,181	0.0	30.4
Solid Waste Recycling (Expired)	0	0.0	0	0.0	27,052	0.0	n/a
Solid Waste Services	4,313,339	0.0	2,430,120	0.0	2,889,143	0.0	77.5
Spill Compensation	16,918,661	0.1	16,124,880	0.1	16,541,266	0.1	4.9
Gross Income	7,205,260,486	40.4	6,323,893,129	38.7	5,590,578,933	37.3	13.9
Insurance Premiums	268,894,398	1.5	279,214,205	1.7	294,838,136	2.0	– 3.7
Miscellaneous Revenues	490,013	0.0	(93,601)	0.0	1,878,465	0.0	– 623.5
Motor Fuels	506,432,280	2.8	483,234,076	3.0	476,158,272	3.2	4.8
Petroleum Products	208,908,926	1.2	204,579,336	1.3	197,227,418	1.3	2.1
Public Utility Excise	9,091,650	0.1	8,920,114	0.1	9,174,800	0.1	1.9
Railroad Franchise	1,799,109	0.0	1,000,100	0.0	933,515	0.0	79.9
Railroad Property	3,039,162	0.0	2,907,664	0.0	2,523,656	0.0	4.5
Sales:							
Sales and Use	5,508,045,603	30.9	5,054,437,769	30.9	4,766,194,660	31.8	9.0
Atlantic City Lux & Promo (Loc. Use)	26,581,602	0.1	25,256,510	0.2	23,861,637	0.2	5.2
Tobacco Products Wholesale	12,686,653	0.1	13,755,468	0.1	11,682,321	0.1	– 7.8
Cape May County Tourism (Loc. Use)	3,165,865	0.0	2,907,961	0.0	2,834,370	0.0	8.9
Casino Parking Fee	15,098,025	0.1	15,168,542	0.1	15,286,208	0.1	– 0.5
Savings Institution	11,418,911	0.1	17,549,874	0.1	21,083,981	0.1	– 34.9
Transfer Inheritance and Estate	485,948,339	2.7	423,015,329	2.6	337,679,941	2.3	14.9
Taxes Collected by the Division	\$16,259,769,225	91.2%	\$14,836,286,228	90.8%	\$13,479,624,052	89.9%	9.6
Collected Outside the Division:							
Boxing-Wrestling-TV	\$ 225,803	0.0%	\$ 398,058	0.0%	\$ 750,426	0.0%	– 43.3
Casino Revenue	340,429,122	1.9	324,616,928	2.0	312,734,322	2.1	4.9
Casino Control	55,878,792	0.3	53,690,572	0.3	53,126,718	0.4	4.1
Lottery	719,928,948	4.0	652,342,709	4.0	642,829,785	4.3	10.4
Motor Vehicle Fees	383,050,206	2.1	394,417,040	2.4	435,855,324	2.9	– 2.9
Outdoor Advertising ³	730,550	0.0	740,000	0.0	741,000	0.0	– 1.3
Realty Transfer	77,687,046	0.4	71,298,780	0.4	63,259,822	0.4	9.0
Taxes Collected Outside the Division	\$ 1,577,930,467	8.8%	\$ 1,497,504,087	9.2%	\$ 1,509,297,397	10.1%	5.4
Total Major State Tax Collections	\$17,837,699,692	100.0%	\$16,333,790,315	100.0%	\$14,988,921,449	100.0%	9.2%

¹The 2000 figures are subject to adjustment.

²Includes Corporation Income Tax.

³The figures for 2000 are estimated.

Some numbers for prior years are revised.

Totals may not add due to independent rounding.

Statutory Responsibilities

Responsibilities of the Division of Taxation arise under the following statutory provisions:

Tax	N.J.S.A. Citation	Tax	N.J.S.A. Citation
Alcoholic Beverage Tax	54:41-1 <i>et seq.</i>	NJ SAVER Rebate.....	54:4-8.58a and 54:4-8.58b
Atlantic City Casino Parking Fee	5:12-173.1 to 173.5	Petroleum Products Gross Receipts Tax	54:15B-1 <i>et seq.</i>
Atlantic City Luxury Sales Tax	40:48-8-15 <i>et seq.</i> 54:32B-24.1 <i>et seq.</i>	Property Tax Reimbursement ...	54:4-8.67 <i>et seq.</i>
Atlantic City Tourism Promotional Fee	40:48-8.45 <i>et seq.</i>	Public Community Water System Tax.....	58:12A-1 <i>et seq.</i>
Cape May County Tourism Sales Tax.....	40:54D-1 to 10	Public Utility Taxes: Public Utility Excise, Franchise and Gross Receipts Taxes.....	54:30A-49 <i>et seq.</i>
Cigarette Tax.....	54:40A-1 <i>et seq.</i> 56:7-18 <i>et seq.</i>	Railroad Franchise Tax.....	54:29A-1 <i>et seq.</i>
Corporation Business (Net Income and Net Worth) Tax	54:10A-1 <i>et seq.</i>	Railroad Property Tax.....	54:29A-1 <i>et seq.</i>
CBT Banking Corporation....	54:10A-1 <i>et seq.</i>	Realty Transfer Fee.....	46:15-5 <i>et seq.</i>
CBT Financial Corporation ..	54:10A-1 <i>et seq.</i>	Sales and Use Tax.....	54:32B-1 <i>et seq.</i>
Corporation Income Tax.....	54:10E-1 <i>et seq.</i>	Savings Institution Tax	54:10D-1 <i>et seq.</i>
Gross Income Tax	54A:1-1 <i>et seq.</i>	Solid Waste Recycling Tax.....	13:1E-92 <i>et seq.</i>
Homestead Rebate	54:4-8.57 <i>et seq.</i>	Solid Waste Services Tax	13:1E-1 <i>et seq.</i>
Insurance Premiums Tax.....	54:16-1 <i>et seq.</i> 54:16A-1 <i>et seq.</i> 54:17-4 <i>et seq.</i> 54:18A-1 <i>et seq.</i>	Spill Compensation And Control Tax	58:10-23.11 <i>et seq.</i>
Landfill Closure And Contingency Tax	13:1E-100 <i>et seq.</i>	Tobacco Products Wholesale Sales and Use Tax.....	54:40B-1 to 14
Litter Control Tax	13:1E-92 <i>et seq.</i>	Transfer Inheritance And Estate Taxes: Transfer Inheritance	54:33-1 <i>et seq.</i>
Local Property Tax	54:4-1 <i>et seq.</i>	Estate.....	54:38-1 <i>et seq.</i>
Motor Fuels Tax.....	54:39-1 <i>et seq.</i>	Transitional Energy Facility Assessment.....	54:30A-100 <i>et seq.</i>